

CITY OF JOHNS CREEK

REVENUE SOURCES
General Fund

	2012 Actual	2013 Original Budget	2013 Revised Budget	Actual YTD (As of August 31)	FY2014 Proposed Budget
Real & Personal Property Tax	\$ 14,887,186	\$ 15,000,000	\$ 14,765,091	\$ 718,022	\$ 14,933,000
Motor Vehicle Tax	\$ 1,238,254	\$ 1,150,000	\$ 1,269,547	\$ 1,491,804	\$ 1,369,000
Recording Intangible Tax	\$ 540,289	\$ 400,000	\$ 485,845	\$ 439,547	\$ 550,000
Real Estate Transfer Tax	\$ 101,595	\$ 70,000	\$ 91,937	\$ 82,876	\$ 90,000
Franchise Fees					
AGL	\$ 679,030	\$ 696,000	\$ 660,437	\$ 495,328	\$660,435
AT&T	\$ 140,348	\$ 130,000	\$ 126,672	\$ 61,953	\$120,180
Comcast	\$ 908,868	\$ 880,000	\$ 916,405	\$ 743,038	\$983,425
Georgia Power	\$ 1,153,523	\$ 1,125,000	\$ 1,037,034	\$ 1,037,034	\$1,050,000
Sawnee EMC	\$ 1,478,174	\$ 1,472,936	\$ 1,537,973	\$ 929,737	\$1,568,735
Total Franchise Fees	\$ 4,359,943	\$ 4,303,936	\$ 4,278,521	\$ 3,267,090	\$ 4,382,774
Local Option Sales Tax	\$ 16,265,444	\$ 15,920,000	\$ 16,672,132	\$ 12,192,765	\$ 15,933,342
Alcoholic Beverage Tax	\$ 756,458	\$ 685,000	\$ 728,021	\$ 702,996	\$ 750,000
Business & Occupation Tax	\$ 1,781,723	\$ 1,732,600	\$ 1,723,549	\$ 1,792,232	\$ 1,777,100
Insurance Premium Tax	\$ 3,822,597	\$ 3,235,000	\$ 3,235,000	\$ -	\$ 3,600,000

CITY OF JOHNS CREEK

REVENUE SOURCES
General Fund

	2012 Actual	2013 Original Budget	2013 Revised Budget	Actual YTD (As of August 31)	FY2014 Proposed Budget
Financial Institutions	\$ 138,601	\$ 120,000	\$ 112,831	\$ 112,831	\$ 115,000
Alcoholic Beverage Licenses	\$ 409,167	\$ 386,000	\$ 414,330	\$ 403,800	\$ 412,500
Planning, Zoning & Dev Fees	\$ 120,141	\$ 69,050	\$ 77,957	\$ 106,421	\$ 81,800
Building & Trades Permits & Inspection Fees	\$ 1,314,133	\$ 789,550	\$ 996,576	\$ 1,069,955	\$ 827,250
Intergovernmental Revenue	\$ 64,815	\$ -	\$ 8,830	\$ 18,868	\$ -
Recreation Rental Fees	\$ 32,397	\$ 19,200	\$ 29,830	\$ 26,705	\$ 24,100
Recreation Program Fees	\$ 99,852	\$ 106,525	\$ 100,999	\$ 79,465	\$ 96,525
Other Charges for Services	\$ 259,785	\$ 251,190	\$ 253,932	\$ 230,445	\$ 266,670
Municipal Court Fees	\$ 1,104,399	\$ 1,150,000	\$ 1,258,266	\$ 1,085,895	\$ 1,250,000
Interest Earnings	\$ 42,687	\$ 45,000	\$ 46,316	\$ 44,020	\$ 52,500
Other Revenues	\$ 44,092	\$ 1,000	\$ 5,115	\$ 130,187	\$ 10,000
Donations	\$ 15,750	\$ -	\$ 7,400	\$ 9,280	\$ -
Reimbursement for damages property	\$ 86,930	\$ -	\$ 13,656	\$ 23,265	\$ -
Hotel/Motel Tax	\$ 102,482	\$ 100,000	\$ 105,601	\$ 82,574	\$ 114,240
Transfer from CDBG	\$ -	\$ -	\$ -	\$ 33,498	\$ -
Sale of Property	\$ 5,600	\$ -	\$ -	\$ 4,520	\$ -
	\$ 47,594,320	\$ 45,534,051	\$ 46,681,282	\$ 24,149,061	\$ 46,635,801

Notes:

1. Real & Personal Property Tax revenues are based on the 2013 adopted millage rate of 4.614.

PROPOSED FY 2014 BUDGET - GENERAL FUND REVENUES

CITY OF JOHNS CREEK
FOR OCTOBER 1, 2013 THROUGH SEPTEMBER 30, 2014

**FY 2014
PROPOSED
BUDGET**

ANTICIPATED REVENUES

Real and Personal Property Tax	\$ 14,933,000
Motor Vehicle Tax	1,369,000
Recording Intangible Tax	550,000
Real Estate Transfer Tax	90,000
Franchise Fees	4,382,774
Local Option Sales Tax	15,933,342
Alcoholic Beverage Tax	750,000
Business & Occupation Tax	1,777,100
Insurance Premium Tax	3,600,000
Financial Institutions	115,000
Alcoholic Beverage Licenses	412,500
Planning, Zoning & Development Fees	81,800
Building & Trades Permits and Inspection Fees	827,250
Intergovernmental Revenue	0
Recreation Rental Fees	24,100
Recreation Program Fees	96,525
Other Charges for Services	266,670
Municipal Court	1,250,000
Interest Earnings	52,500
Other Revenues	10,000
Donations	0
Hotel/Motel Tax	114,240
<u>GENERAL FUND ANTICIPATED REVENUES</u>	\$ 46,635,801

CITY OF JOHNS CREEK				
MILLAGE & REVENUES				
	FY 2013 ORIGINAL BUDGET	FY 2013 BUDGET (BASED ON FINAL 2013 DIGEST)	FY 2014 PROPOSED BUDGET	Comments
Net Prior Year Digest R&P Property	\$ 3,383,788,361	\$ 3,265,188,096	\$ 3,134,580,572	Per Final Consolidated Digest for 2013. Assume 6% annual decrease in future valuations due to appeals
Adj - Potential Value Loss from Appeals	100.0%	98.1%	98.0%	Settlement of appeals of 2013 Values will likely lower 2013/2014 Digest figure. Tax Assessors Office indicates that \$62,086,057, or 1.9%, of the real property value is in dispute. Assume that 15% of the disputed value will be lost through appeals. (properties are under appeal as of 06/30/13.)
Adjustment for Growth	100.0%	100.0%	100.0%	Reflects potential impact of sluggish housing market.
Net M&O Digest (Adj)	\$ 3,383,788,361	\$ 3,203,149,522	\$ 3,071,888,961	Includes no increase for assessment changes; unless Council decides to advertise tax increase rollback of millage rate will offset overall effect of increased Digest value from reassessment.
Value per Mill of Tax	\$ 3,383,788	\$ 3,203,150	\$ 3,071,889	
Millage rate	4.614	4.614	4.614	Same millage rate used for 2014 as was adopted for 2013, in recognition of Council's responsibility to set millage rate based on 2013 Digest.
Revenues Generated	\$ 15,612,799	\$ 14,779,332	\$ 14,173,696	
Adjustments	\$ -	\$ -	\$ -	Eliminated by state for years after 2009
Commissions	\$ 181,882	\$ 173,793	\$ 168,237	
Net Revenues	\$ 15,430,918	\$ 14,605,539	\$ 14,005,459	
Loss of Appeals	100.00%	100.00%	100.00%	Potential impact of appeals in assessment increases.
Adjusted Anticipated Revenues	\$ 15,430,918	\$ 14,779,332	\$ 14,005,459	
Adjustment for Timing / Collections	95.0%	95.0%	100.0%	Recognition of impact of collections that will not be accruable to current fiscal year or that will not be collected at all.
FY Revenues - Current Yr Taxes	\$ 14,659,372	\$ 14,040,365	\$ 14,005,459	
FY Revenues - Prior Year Collections	\$ 500,000	\$ 500,000	\$ 500,000	Portion (estimated 4.5%) of revenues from 2013 Tax Levy will not be recognized until FY 2014 due to timing of collections; leaves 2.0% as reserve for uncollectible.
Adjusted Revenues	\$ 15,159,372	\$ 14,540,365	\$ 14,505,459	
Budgeted Revenues	\$ 15,000,000	\$ 14,800,000	\$ 14,933,000	

MOTOR VEHICLE TAX	
FY 2013 Revised Budget Amount	\$ 1,269,547
Actual collections through August 2013	1,491,804
Average Monthly Collections - 2013	\$ 149,180
Anticipated Revenues 2013	\$ 1,790,165
Adjustment for Anticipated Growth	97%
Anticipated Revenues 2014	\$ 1,736,460
Proposed Budget Revenues 2014	\$ 1,369,000
Explanation: The projected revenues for FY 2014 are based on the growth in the tax base for motor vehicles, which is affected by both the number of vehicles and the values set by the State for individual vehicles. New law adopted in 2012 will have negative effect on future revenues.	

FY 2007 Actual Revenues	909,829
FY 2008 Actual Revenues	1,330,429
FY 2009 Actual Revenues	1,102,709
FY 2010 Actual Revenues	1,071,640
FY 2011 Actual Revenues	1,021,233
FY 2012 Actual Revenues	1,238,254

RECORDING INTANGIBLE TAX	
FY 2013 Revised Budget Amount	\$ 485,845
Actual collections through August 2013	439,547
Average Monthly Collections - 2013	\$ 43,955
Anticipated Revenues 2013	\$ 527,456
Adjustment for Anticipated Change	100%
Anticipated Revenues 2014	\$ 527,456
Proposed Budget Revenues 2014	\$ 550,000
Explanation: The housing market in the Atlanta area is experiencing a period of sluggishness. Since the length and intensity of this slowdown are not certain, its potential impact has been considered in the projection of all revenues affected by real estate activity. Recording Intangible Tax collections are strongly dependent on recording fees for debt instruments associated with residential real estate.	

FY 2007 Actual Revenues	421,218
FY 2008 Actual Revenues	359,835
FY 2009 Actual Revenues	541,386
FY 2010 Actual Revenues	344,955
FY 2011 Actual Revenues	311,552
FY 2012 Actual Revenues	540,289

REAL ESTATE TRANSFER TAX	
FY 2013 Revised Budget Amount	\$ 91,937
Actual collections through August 2013	82,876
Average Monthly Collections - 2013	\$ 8,288
Anticipated Revenues 2013	\$ 99,451
Adjustment for Anticipated Change	96%
Anticipated Revenues 2013	\$ 95,473
Proposed Budget Revenues 2014	\$ 90,000
Explanation: The housing market in the Atlanta area is experiencing a period of sluggishness. Since the length and intensity of this slowdown are not certain, its potential impact has been considered in the projection of all revenues affected by real estate activity. Real Estate Transfer Tax collections are strongly dependent on activity associated with residential real estate.	

FY 2007 Actual Revenues	115,972
FY 2008 Actual Revenues	82,761
FY 2009 Actual Revenues	111,589
FY 2010 Actual Revenues	59,423
FY 2011 Actual Revenues	57,250
FY 2012 Actual Revenues	101,595

FRANCHISE FEES - GA POWER					
		January	February	March	Total
FY 2007 Collections		\$ 225,000	\$ 67,120	-	\$ 292,120
FY 2008 Collections		-	-	\$ 861,513	\$ 861,513
FY 2009 Collections		-	-	\$ 1,168,295	\$ 1,168,295
FY 2010 Collections				\$ 956,087	\$ 956,087
FY 2011 Collections				\$ 1,067,525	\$ 1,067,525
FY 2012 Collection				\$ 1,153,523	\$ 1,153,523
FY 2013 Collections		-	-	\$ 1,037,034	\$ 1,037,034
FY 2014 Estimates				\$ 1,050,000	\$ 1,050,000
Explanation: Anticipated Revenues are based on actual receipts for 2013 YTD.					

FRANCHISE FEES - SAWNEE

		February	May	July	November	Total
FY 2007 Collections		-	\$ 89,652	\$ 310,491	\$ 579,948	\$ 980,092
FY 2008 Collections		\$ 301,710	306,706	346,166	668,812	\$ 1,623,394
FY 2009 Collections		\$ 378,004	\$ 363,688	\$ 374,027	\$ 529,564	\$ 1,645,283
FY 2010 Collections		\$ 315,862	\$ 343,385	\$ 363,900	\$ 655,738	\$ 1,678,884
FY 2011 Collections		\$ 258,958	\$ 315,115	\$ 359,524	\$ 604,801	\$ 1,538,398
FY 2012 Collections		\$ 252,184	\$ 307,565	\$ 365,455	\$ 552,971	\$ 1,478,174
FY 2013 Collections		\$ 275,160	\$ 311,903	\$ 342,674	\$ 608,236	\$ 1,537,973
FY 2014 Estimates		\$ 280,664	\$ 318,142	\$ 349,527	\$ 620,401	\$ 1,568,735

Explanation: Anticipated Revenues are based on actual receipts for 2012 and 2013 YTD.

FRANCHISE FEES - AGL					
	January	April	July	October	Total
FY 2007 Collections	-	\$ 226,296	\$ 169,722	\$ 169,722	\$ 565,740
FY 2008 Collections	\$ 161,333	\$ 161,333	\$ 161,333	\$ 161,333	\$ 645,332
FY 2009 Collections	\$ 159,435	\$ 159,435	\$ 159,435	\$ 159,435	\$ 637,741
FY 2010 Collections	\$ 164,035	\$ 164,035	\$ 164,035	\$ 164,035	\$ 656,138
FY 2011 Collections	\$ 168,378	\$ 168,378	\$ 168,378	\$ 168,378	\$ 673,512
FY 2012 Collections	\$ 169,758	\$ 169,758	\$ 169,758	\$ 169,758	\$ 679,030
FY 2013 Collections	\$ 165,109	\$ 165,109	\$ 165,109	\$ 165,109	\$ 660,437
FY 2014 Estimates	\$ 165,108	\$ 165,108	\$ 165,109	\$ 165,109	\$ 660,435
Explanation: Anticipated Revenues are based on actual receipts for 2012 and 2013 YTD.					

FRANCHISE FEES - COMCAST					
	February	May	August	November	Total
FY 2007 Collections	\$ 46,273	\$ 141,991	\$ 147,672	145,776	\$ 481,712
FY 2008 Collections	\$ 147,298	\$ 151,289	\$ 152,879	\$ 160,141	\$ 611,606
FY 2009 Collections	\$ 149,828	\$ 156,113	\$ 167,984	\$ 165,609	\$ 639,533
FY 2010 Collections	\$ 188,383	\$ 193,736	\$ 197,980	\$ 198,610	\$ 778,710
FY 2011 Collections	\$ 196,952	\$ 202,896	\$ 202,949	\$ 212,053	\$ 814,850
FY 2012 Collections	\$ 214,870	\$ 225,739	\$ 232,784	\$ 235,476	\$ 908,868
FY 2013 Collections	\$ 244,984	\$ 249,451	\$ 248,602	\$ 191,702	\$ 934,740
FY 2014 Estimates	\$ 257,383	\$ 261,939	\$ 261,074	\$ 203,029	\$ 983,425
Explanation: Anticipated Revenues are based actual receipts for 2012 and 2013 YTD.					

FRANCHISE FEES - AT&T					
	February	May	August	November	Total
FY 2007 Collections	-	\$ 26,805	\$ 61,104	\$ 66,670	\$ 154,578
FY 2008 Collections	\$ 66,207	66,951	\$ 65,012	\$ 63,450	\$ 261,620
FY 2009 Collections	\$ 59,229	\$ 60,609	\$ 56,379	\$ 73,130	\$ 249,347
FY 2010 Collections	\$ 53,332	\$ 51,065	\$ 49,596	\$ 47,455	\$ 201,448
FY 2011 Collections	\$ 44,713	\$ 43,052	\$ 40,830	\$ 39,375	\$ 167,969
FY 2012 Collections	\$ 37,065	\$ 35,995	\$ 34,667	\$ 32,621	\$ 140,348
FY 2013 Collections	\$ 31,672	30,281	\$ 28,631	\$ 31,557.98	\$ 122,142
FY 2014 Estimates	\$ 31,124	\$ 29,803	\$ 28,236	\$ 31,017	\$ 120,180
Explanation: Anticipated Revenues are based on actual receipts for 2012 and 2013 YTD.					

LOCAL OPTION SALES TAX	
FY 2013 Revised Budget Amount	\$ 16,672,132
Actual collections through July 2013	12,192,765
Average Monthly Collections - 2013	\$ 1,354,752
Anticipated Revenues 2013	\$ 16,257,020
Adjustment for Potential Economic Effects	98.0%
Anticipated Revenues 2014	\$ 15,931,880
Proposed Budget Revenues 2014	\$ 15,933,342
Explanation: The projected revenues for FY 2013 are based on the monthly collections for FY2012, adjusted downward by 5.0% for the potential impact of economic slowing. Sales tax collections are starting to show signs of recovery, but recommend taking a conservative forecast for FY 2014.	

FY 2007 Actual Revenues	14,225,189
FY 2008 Actual Revenues	16,553,007
FY 2009 Actual Revenues	13,892,466
FY 2010 Actual Revenues	15,323,339
FY 2011 Actual Revenues	15,018,636
FY 2012 Actual Revenues	16,265,444

ALCOHOLIC BEVERAGE TAX		
FY 2013 Revised Budget Amount	\$	728,021
Actual collections through August 2013		702,996
Average Monthly Collections - 2013	\$	63,909
Anticipated Revenues 2013	\$	766,905
Adjustment for Anticipated Growth		98%
Anticipated Revenues 2014	\$	751,567
Proposed Budget Revenues 2014	\$	750,000
Explanation: The projected revenues for FY 2014 are based on a fairly conservative estimate of the actual receipts (annualized) for FY 2013 reduced by 3.0%.		

FY 2007 Actual Revenues	599,021
FY 2008 Actual Revenues	819,666
FY 2009 Actual Revenues	760,910
FY 2010 Actual Revenues	722,712
FY 2011 Actual Revenues	740,957
FY 2012 Actual Revenues	756,458

BUSINESS & OCCUPATION TAX

FY 2013 Revised Budget Amount	\$ 1,723,549
Actual collections through August 2013	\$ 1,792,232
Anticipated Revenues 2013	\$ 1,785,000
Adjustment for Anticipated Growth	99.00%
Anticipated Revenues 2014	\$ 1,767,150
Proposed Budget Revenues 2014	\$ 1,777,100

Explanation: The projected revenues for FY 2014 are based on a fairly conservative estimate of growth over the actual receipts for FY 2013 YTD. All business license renewals occur in the Spring so annualizing the YTD revenue figure is not appropriate.

CITY OF JOHNS CREEK

ADOPTED FY14

		9/30/2009	9/30/2010	9/30/2011	9/30/2012	Org Budget	Rev Budget	8/31/2013	FY14
316-1000	Business Occ. Tax	1,619,627	1,639,531	1,656,712	1,685,035	1,650,000	1,634,943	1,689,634	1,690,000
321-2005	Door to door	225	1,200	3,075	675	600	350	825	600
321-2007	Pawn shop	182	(157)	350	850	800	250	250	300
321-2009	Massage therapy	1,500	6,350	6,700	6,250	5,000	5,400	6,100	6,000
321-2200	Insurance fee	20,550	39,878	31,425	33,998	32,000	43,999	44,474	35,000
323-1900	Fire inspection	3,300	0	0	0	0	0	0	0
323-9010	Solid Waste	12,000	4,500	15,000	9,000	10,000	10,500	10,500	10,000
324-1000	BL penalty	27,873	17,776	20,428	32,746	25,000	20,207	29,986	25,000
324-4000	BL interest	12,051	5,371	17,800	12,918	9,000	7,815	10,338	10,000
341-1000	Admin fee	442	145	202	252	200	85	125	200
341-9000	other fees	1,200	0	0	0		0	0	0
		1,698,950	1,714,594	1,751,692	1,781,723	1,732,600	1,723,549	1,792,232	1,777,100

9/18/2013

INSURANCE PREMIUM TAX

FY 2013 Revised Budget Amount	\$ 3,235,000
Actual collections through August 2013	\$ -
Average Monthly Collections - 2013	\$ -
Anticipated Revenues 2013	\$ 3,500,000
Adjustment for Anticipated Growth	98%
Anticipated Revenues 2013	\$ 3,430,000
Proposed Budget Revenues 2014	\$ 3,600,000

Explanation: The projected revenues for FY 2014 are based upon insurance premium tax history of the amount received during FY 2012. The insurance premium is an annual payment received by the State Department of Insurance based upon statewide collection of insurance premium tax allocated by jurisdiction population

FY 2007 Actual Revenues	-
FY 2008 Actual Revenues	3,427,661
FY 2009 Actual Revenues	3,395,503
FY 2010 Actual Revenues	3,296,821
FY 2011 Actual Revenues	3,598,866
FY 2012 Actual Revenues	3,822,597

FINANCIAL INSTITUTION TAX	
Number of financial institutions	21
Minimum fee per institution	\$ 1,000
FY 2013 Revised Budget Amount	\$ 112,831
Actual collections through August 2013	112,831
Anticipated Revenues 2013	\$ 115,000
Adjustment for Anticipated Growth	100%
Anticipated Revenues 2014	\$ 115,000
Proposed Budget Revenues 2014	\$ 115,000
Explanation: Anticipated revenues are based on estimated revenue for 2012.	

FY 2007 Actual Revenues	48,158
FY 2008 Actual Revenues	182,119
FY 2009 Actual Revenues	89,822
FY 2010 Actual Revenues	206,101
FY 2011 Actual Revenues	105,151
FY 2012 Actual Revenues	138,601

ALCOHOLIC BEVERAGE LICENSES		
FY 2013 Revised Budget Amount	\$	414,330
Actual collections through August 2013		403,800
Average Monthly Collections - 2013	\$	36,709
Anticipated Revenues 2013	\$	420,296
Adjustment for Anticipated Change		98%
Anticipated Revenues 2014	\$	411,890
Proposed Budget Revenues 2014	\$	412,500
Explanation: The projected revenues for FY 2014 are based on a conservative estimate of growth in ABL fees. Growth can result from either an increase in the number of licenses or the type of licenses purchased.		
All alcoholic beverage license renewals are due in November so annualizing the YTD revenue figure is not appropriate.		

						Orginial	Revised		
		9/30/2009	9/30/2010	9/30/2011	9/30/2012	Budget	Budget	8/31/2013	FY 2014
321-1000	Alchol Bev. Lic.	375,860	379,470	351,530	379,510	365,000	389,905	379,005	390,000
321-9000	Pouring permits	21,000	21,330	28,095	29,657	21,000	24,425	24,795	22,500
		396,860	400,800	379,625	409,167	386,000	414,330	403,800	412,500

PLANNING, ZONING AND DEVELOPMENT REVIEW FEES

FY 2013 Revised Budget Amount	\$ 76,628
Actual collections through August 2013	106,421
Average Monthly Collections - 2013	\$ 9,675
Anticipated Revenues 2013	\$ 116,096
Adjustment for Anticipated Growth	70%
Anticipated Revenues 2014	\$ 81,267
Proposed Budget Revenues 2014	\$ 81,800

Explanation: The projected revenues for FY 2014 are based on a conservative estimate that takes into consideration the continued sluggishness of residential development in the Atlanta area.

CITY OF JOHNS CREEK

ADOPTED FY14

		9/30/2009	9/30/2010	9/30/2011	9/30/2012	Original Budget	Revised Budget	8/31/2013	FY 14
321-2102	Gen. Bus comm	26,142	18,951	19,662	13,803	12,000	14,660	27,100	19,500
321-2103	Admin variance com	1,150	350	1,950	350	1,000	350	350	500
322-2100	Zoning land Resd	22,623	22,711	16,635	74,618	25,000	32,140	49,537	30,000
322-2101	Adm. Variance Resc	2,800	4,200	8,750	5,050	5,000	10,700	11,450	8,000
322-2300	Sign permits	15,011	15,797	17,503	16,489	16,000	13,267	11,479	15,000
322-9004	Admin permit	9,670	7,725	7,540	4,225	6,000	2,920	2,150	4,500
341-3930	Final Plat Fee	1,775	6,615	4,415	4,510	3,750	3,920	4,090	4,000
341-3940	Minor Plat	700	360	0	380	0	0	0	-
322-9903	microfilm fees	479	255.25	298	716	300	175	266	300
		80,350	76,964	76,753	120,141	69,050	78,132	106,421	81,800

9/18/2013

BUILDING & TRADE PERMITS AND INSPECTION FEES	
FY 2013 Revised Budget Amount	\$ 996,403
Actual collections through August 2013	1,069,955
Average Monthly Collections - 2013	\$ 97,269
Anticipated Revenues 2013	\$ 1,167,224
Adjustment for Anticipated Growth	70%
Anticipated Revenues 2014	\$ 817,057
Proposed Budget Revenues 2014	\$ 827,250
Explanation: The projected revenues for FY 2014 are based on a conservative estimate that takes into consideration the continued sluggishness of residential development in the Atlanta area.	

		9/30/2009	9/30/2010	9/30/2011	9/30/2012	Original Budget	Revised Budget	8/31/2013	FY13
322-9001	Site/plan review	19,700	34,300	39,500	38,900	30,000	40,090	41,800	37,500
322-9002	An/land use maps	-	-	-	-	-	-	-	-
322-9003	Other General Adm fe	77,375	51,145	48,490	51,842	45,150	50,020	51,081	50,000
322-9005	Building plan review	114,648	101,549	154,985	240,679	130,000	122,420	126,867	130,000
322-9006	Admin fee surety bds	500	-	-	-	-	-	-	-
321-9920	Maintenance Bond	-	500	-	-	-	-	-	-
323-1001	Building resd.	295,244	369,286	331,029	421,158	330,000	434,801	475,396	350,000
323-1002	Building Comm	132,767	115,293	230,293	406,898	120,000	158,260	187,727	120,000
323-1003	Demolition	1,700	3,200	2,600	3,500	2,500	3,450	2,800	2,750
323-1004	Retaining Wall	1,644	2,215	1,114	5,025	1,750	2,749	3,658	2,500
323-1008	Plumbing	15,200	20,653	44,793	27,218	20,000	53,175	50,873	25,000
323-1009	Mechanical	49,776	59,980	68,983	49,786	50,000	52,437	54,585	50,000
323-1010	Electrical	45,171	36,703	54,251	55,972	40,000	67,570	63,591	45,000
323-1011	Roof - Resd	86,600	27,250	15,000	8,973	15,000	8,623	10,100	10,000
323-1012	Roof - Comm	391	726	473	644	400	923	1,477	500
323-1013	Pools Resd	3,773	6,624	5,518	3,537	4,500	1,735	-	4,000
323-1013	Pools comm	4,604	267	-	-	250	150	-	-
		849,092	829,692	997,028	1,314,133	789,550	996,403	1,069,955	827,250

RECREATION PROGRAM FEES	
FY 2013 Revised Budget Amount	\$ 113,314
Actual collections through August 2013	79,465
Anticipated Revenues 2013	\$ 90,000
Proposed Budget Revenues 2014	\$ 96,525
Explanation: The projected revenues are based on:	
Adult softball 16 teams @ \$450/team	7,200
Breakfast with Santa 40 children @ \$15/child	600
City GRPA Swim Team 90 swimmers @ \$60/swimmer	5,400
Fall Art Festival 20 vendor booths @ \$100/booths	2,000
Baseball camps 40 campers @ \$150/camper/week x 3 weeks	18,000
Newtown Clubhouse Programing	10,125
Part-time field Supervisors	1,200
Non-resident program fees	62,000

FY 2007 Actual Revenues	676
FY 2008 Actual Revenues	20,725
FY 2009 Actual Revenues	24,346
FY 2010 Actual Revenues	23,786
FY 2011 Actual Revenues	23,908
FY 2012 Actual Revenues	99,852

RECREATION RENTAL FEES		
FY 2013 Revised Budget Amount	\$	29,830
Actual collections through August 2013		26,705
Average Monthly Collections - 2013	\$	2,428
Anticipated Revenues 2013	\$	29,133
Adjustment for Anticipated Growth		84%
Anticipated Revenues 2014	\$	24,471
Proposed Budget Revenues 2014	\$	24,100
Explanation: The projected revenues for FY 2014 are based on 2013 anticipated revenues.		

						Original	Revised		
7/31/2009		9/30/2009	9/30/2010	9/30/2011	9/30/2012	Budget	Budget	8/31/2013	FY 14
347-9001	Tennis court	764	275	130	110	200	75	130	100
347-9002	Pavilion rent	5,670	4,970	4,500	2,870	4,500	4,268	3,825	4,000
347-9003	Athletic field	11,428	8,685	16,298	23,874	10,000	20,222	17,640	15,000
347-9004	Comm. Room	540	3,375	4,905	5,430	4,500	5,265	5,110	5,000
347-9005	Concessions	0	0	0	114	0	0	0	0
		18,401	17,305	25,833	32,397	19,200	29,830	26,705	24,100

OTHER CHARGES FOR SERVICES	
FY 2013 Revised Budget Amount	253,932
Actual collections through August 2013	230,445
Average Monthly Collections - 2013	\$ 20,950
Anticipated Revenues 2012	\$ 251,395
Adjustment for Anticipated Growth	100%
Anticipated Revenues 2014	\$ 251,395
Proposed Budget Revenues 2014	\$ 266,670
Explanation: The projected revenues for FY 2014 are based on 2013 anticipated revenues and adjusting a modest amount for increase in revenue. The primary type of payments recorded in this account are payments for copies of records, police charges for reports, vehicle usage, background checks and IT services for the City of Milton.	

Original Revised

		9/30/2009	9/30/2010	9/30/2011	9/30/2012	Budget	Budget	8/31/2013	FY14
341-1900	Other Court (STOP prog.	430	510	-	-	-	-	-	-
341-9300	Recording fees	70	360	70	245	150	145	175	150
341-5000	Data Processing Chgs	-	-	186,141	224,084	224,940	221,776	203,319	232,120
341-9110	Election Qualifying fee	2,100	2,250	2,250	-	-	2,100	-	-
341-9300	Sale of maps	-	-	-	-	-	-	-	-
342-1002	Acc repts	11,182	10,103	10,572	11,822	9,500	10,349	10,667	10,000
342-1004	Incident repts	533	673	394	228	550	-	41	-
342-1005	False alarm fees	-	-	-	-	-	-	-	5,000
342-1005	Background chks	5,992	6,770	7,005	7,190	6,000	6,795	7,110	6,500
342-1006	Expungements	770	1,075	1,375	1,745	1,200	1,440	1,175	1,300
342-1007	RAD Kids	400	325	350	875	750	700	525	500
343-9000	Other fees	335	150	750	791	500	270	300	500
349-3000	NSF charges	600	630	480	510	600	505	510	600
349-9000	Other charges	11,004	11,508	10,644	9,745	5,000	7,702	5,734	8,000
349-9010	Police veh. Useage	2,645	1,455	1,950	2,550	2,000	2,150	890	2,000
		36,060	35,809	221,980	259,785	251,190	253,932	230,445	266,670

MUNICIPAL COURT FEES	
FY 2013 Revised Budget Amount	1,258,266
Actual collections through August 2013	1,085,895
Average Monthly Collections - 2013	\$ 120,655
Anticipated Revenues 2013	\$ 1,447,860
Anticipated Revenues 2014	\$ 1,250,000
Proposed Budget Revenues 2014	\$ 1,250,000
Explanation: The projected revenues for FY 2014 are based on information provided by the City Court Clerk and reflect what he believes to be a conservative estimate of citations and payment per citation.	

FY 2007 Actual Revenues	163,612
FY 2008 Actual Revenues	753,254
FY 2009 Actual Revenues	1,235,903
FY 2010 Actual Revenues	1,157,967
FY 2011 Actual Revenues	1,039,594
FY 2012 Actual Revenues	1,104,399

INTEREST EARNINGS	
FY 2013 Revised Budget Amount	46,316
Actual collections through July 2013	44,020
Average Monthly Collections - 2013	\$ 4,402
Anticipated Revenues 2013	\$ 52,824
Anticipated Revenues 2014	\$ 52,500
Proposed Budget Revenues 2014	\$ 52,500
Explanation: The projected revenues for FY 2014 are based on averaging the 2013 YTD interest earnings. This figure is a conservative forecast factoring in the City not issuing a TAN as early in the fiscal year or in an lower face amount, interest income will be reduced along with the offsetting interest expense.	

FY 2007 Actual Revenues	369,583
FY 2008 Actual Revenues	506,700
FY 2009 Actual Revenues	292,911
FY 2010 Actual Revenues	67,732
FY 2011 Actual Revenues	36,257
FY 2012 Actual Revenues	42,687

OTHER REVENUES	
FY 2013 Revised Budget Amount	5,115
Actual collections through August 2013	130,187
Average Monthly Collections - 2013	\$ 11,835
Anticipated Revenues 2013	\$ 142,022
Anticipated Revenues 2014	\$ 10,000
Proposed Budget Revenues 2014	\$ 10,000
Explanation: The revenues reflect primarily the receipt of a one-time revenue that will not be applied to another account.	

FY 2007 Actual Revenues	265,728
FY 2008 Actual Revenues	38,010
FY 2009 Actual Revenues	347,187
FY 2010 Actual Revenues	447,010
FY 2011 Actual Revenues	156,772
FY 2012 Actual Revenues	44,092

HOTEL/MOTEL TAX	
FY 2013 Revised Budget Amount	\$ 105,601
Actual collections through July 2013	\$ 82,574
Average Monthly Collections - 2013	\$ 9,174.89
Anticipated Revenues 2013	\$ 110,099
Adjustment for Anticipated Growth	100%
Anticipated Revenues 2014	\$ 110,099
Proposed Budget Revenues 2014	\$ 114,240
Explanation: The projected revenues for FY 2014 are based on a fairly conservative estimate of based upon the actual receipts for FY 2013.	
Total Hotel/Motel receipts are estimated at \$350,000, 39.30% are allocated to the GWCC, 32.14% to the CVB, and General Fund receives 28.56%.	

FY 2007 Actual Revenues	88,631
FY 2008 Actual Revenues	130,392
FY 2009 Actual Revenues	102,660
FY 2010 Actual Revenues	95,282
FY 2011 Actual Revenues	109,876
FY 2012 Actual Revenues	102,482